

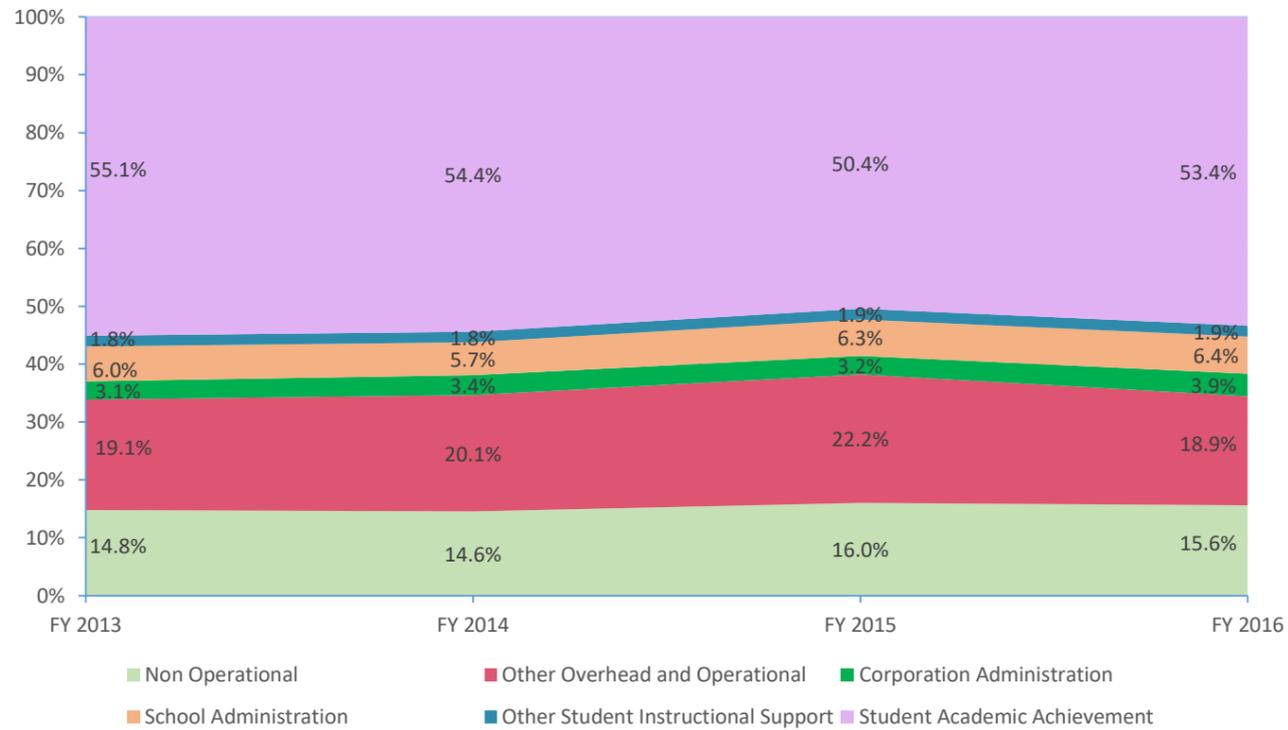
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Monroe Central School Corp (6820)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,045,140	59.0%	\$5,171,715	54.1%	\$5,543,012	55.1%	\$5,124,126	54.4%	\$5,087,059	50.4%	\$5,495,186	53.4%
Student Instructional Support	\$645,627	7.6%	\$773,058	8.1%	\$792,739	7.9%	\$706,683	7.5%	\$823,255	8.2%	\$853,523	8.3%
<b>Total</b>	<b>\$5,690,767</b>	<b>66.6%</b>	<b>\$5,944,774</b>	<b>62.2%</b>	<b>\$6,335,751</b>	<b>63.0%</b>	<b>\$5,830,809</b>	<b>61.9%</b>	<b>\$5,910,314</b>	<b>58.6%</b>	<b>\$6,348,709</b>	<b>61.7%</b>

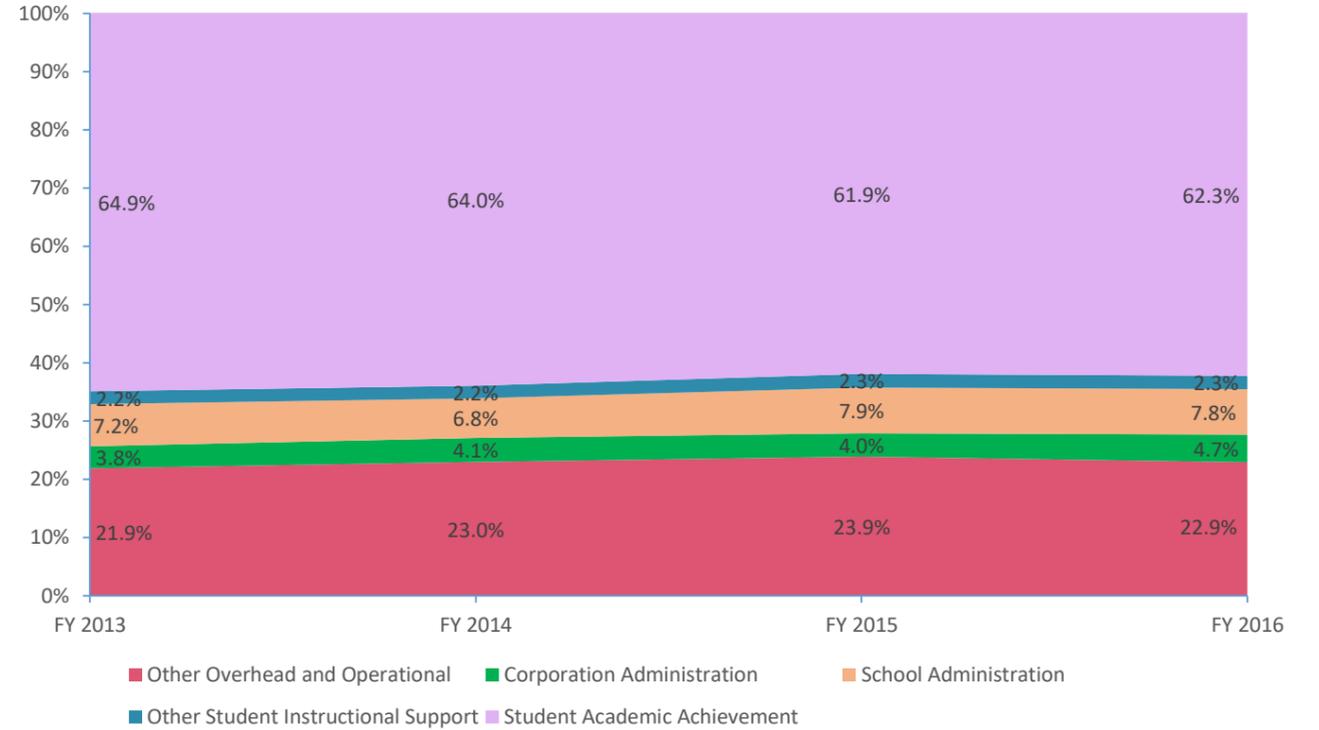
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,810,019	21.2%	\$2,104,638	22.0%	\$2,237,401	22.2%	\$2,217,318	23.5%	\$2,564,317	25.4%	\$2,341,814	22.7%
Non Operational	\$1,049,422	12.3%	\$1,505,318	15.8%	\$1,487,999	14.8%	\$1,370,444	14.6%	\$1,616,692	16.0%	\$1,606,918	15.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,859,440</b>	<b>33.4%</b>	<b>\$3,609,956</b>	<b>37.8%</b>	<b>\$3,725,400</b>	<b>37.0%</b>	<b>\$3,587,763</b>	<b>38.1%</b>	<b>\$4,181,009</b>	<b>41.4%</b>	<b>\$3,948,732</b>	<b>38.3%</b>

<b>Grand Total</b>	<b>\$8,550,207</b>		<b>\$9,554,729</b>		<b>\$10,061,151</b>		<b>\$9,418,572</b>		<b>\$10,091,323</b>		<b>\$10,297,441</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$197,024	\$205,758	NA	NA	4.4%
11100	Regular Programs	Elementary	\$1,586,754	\$2,076,426	\$1,854,396	\$1,813,201	14.3%	-12.7%	-2.2%
11300	Regular Programs	High School	\$1,352,883	\$1,803,641	\$1,656,309	\$1,801,106	33.1%	-0.1%	8.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$41,399	\$55,546	\$40,317	\$25,586	-38.2%	-53.9%	-36.5%
11420	Regular Programs	Vocational Education - Agriculture B	\$44,178	\$59,938	\$72,448	\$75,461	70.8%	25.9%	4.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$87,555	\$47,435	\$55,754	\$58,119	-33.6%	22.5%	4.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$25,372	\$29,401	\$6,714	\$0	-100.0%	-100.0%	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$45,335	\$11,957	\$0	\$0	-100.0%	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$251,787	\$235,487	\$362,066	\$440,790	75.1%	87.2%	21.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$43,731	\$83,968	\$94,886	\$104,472	138.9%	24.4%	10.1%
12610	Special Programs	Learning Disability	\$73,510	\$130,156	\$140,240	\$161,464	119.6%	24.1%	15.1%
12710	Special Programs	Equal Opportunity At Risk	\$33,274	\$37,601	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$24,750	\$68,750	NA	NA	177.8%
12900	Special Programs	Other Special Programs	\$1,614	\$1,623	\$17,768	\$13,884	760.2%	755.4%	-21.9%
14300	Summer School Programs	High School	\$6,544	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$27,205	\$9,011	\$11,109	\$0	-100.0%	-100.0%	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$77,878	\$39,544	\$97,375	\$66,940	-14.0%	69.3%	-31.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$81,097	\$139,729	\$35,637	\$53,674	-33.8%	-61.6%	50.6%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$819	\$0	\$0	NA	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$0	\$21,127	NA	NA	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$7,219	\$9,669	\$0	\$1,520	-78.9%	-84.3%	NA
22220	Instruction	Library/Media Services - School Library	\$113,683	\$104,303	\$115,982	\$134,297	18.1%	28.8%	15.8%
22230	Instruction	Library/Media Services - Audiovisual	\$720	\$612	\$433	\$979	36.0%	60.0%	126.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$76,412	\$57,905	\$86,725	\$98,672	29.1%	70.4%	13.8%
22360	Instruction	Instruc. Related Tech. - Network Support	\$69,454	\$144,711	\$125,143	\$176,356	153.9%	21.9%	40.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$5,361	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$74,101	\$86,500	\$81,974	\$142,512	92.3%	64.8%	73.9%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$5,733	\$4,649	\$30,518	NA	432.3%	556.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$240,829	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,362,534</b>	<b>\$5,171,715</b>	<b>\$5,087,059</b>	<b>\$5,495,186</b>	<b>26.0%</b>	<b>6.3%</b>	<b>8.0%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$5,000	\$2,488	\$0	\$1,500	-70.0%	-39.7%	NA
21220	Students	Guidance Services - Counseling Services	\$58,447	\$81,908	\$138,227	\$140,326	140.1%	71.3%	1.5%
21340	Students	Health Services - Nurse Services	\$55,363	\$69,974	\$48,317	\$51,592	-6.8%	-26.3%	6.8%
21390	Students	Health Services - Other Health Services	\$297	\$0	\$0	\$0	-100.0%	NA	NA
21490	Students	Psychological Services - Other Psychological Services	\$0	\$0	\$2,375	\$307	NA	NA	-87.1%
24100	School Administration	Office of The Principal	\$427,761	\$618,688	\$634,335	\$659,799	54.2%	6.6%	4.0%
<b>Student Instructional Support Total</b>			<b>\$546,869</b>	<b>\$773,058</b>	<b>\$823,255</b>	<b>\$853,523</b>	<b>56.1%</b>	<b>10.4%</b>	<b>3.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$13,260	\$24,106	\$13,163	\$16,718	26.1%	-30.7%	27.0%
23120	General Administration	Board of Education - Service Area Assistants	\$80,216	\$93,287	\$129,252	\$152,414	90.0%	63.4%	17.9%
23150	General Administration	Board of Education - Legal Services	\$0	\$17,134	\$0	\$2,687	NA	-84.3%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$3,081	\$8,387	\$6,622	\$8,652	180.8%	3.2%	30.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$94,727	\$140,099	\$146,690	\$134,035	41.5%	-4.3%	-8.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$12,528	\$9,698	\$7,755	\$4,801	-61.7%	-50.5%	-38.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$517	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,481	\$948	\$1,259	\$1,422	-3.9%	50.0%	13.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$933	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$6,361	\$0	NA	NA	-100.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$62,950	NA	NA	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$2,648	\$5,804	NA	NA	119.2%

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							2006 to 2016	2009 to 2016	2015 to 2016
25890	Central Services	Other Technology Services	\$0	\$0	\$9,722	\$10,656	NA	NA	9.6%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$259	\$1,808	\$181	\$254	-1.7%	-85.9%	40.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$601,028	\$724,576	\$761,029	\$856,538	42.5%	18.2%	12.6%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$23,007	\$72,716	\$32,251	\$14,062	-38.9%	-80.7%	-56.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$29,324	\$44,789	\$56,129	\$27,004	-7.9%	-39.7%	-51.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$0	\$749	NA	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$84,364	\$27,837	\$57,406	\$54,531	-35.4%	95.9%	-5.0%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$24,108	\$47,323	NA	NA	96.3%
27010	Student Transportation	Service Area Direction	\$51,500	\$137,450	\$120,575	\$97,743	89.8%	-28.9%	-18.9%
27100	Student Transportation	Vehicle Operation	\$194,382	\$281,576	\$375,093	\$421,273	116.7%	49.6%	12.3%
27200	Student Transportation	Monitoring Services	\$496	\$0	\$0	\$0	-100.0%	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$136,769	\$155,794	\$235,953	\$165,716	21.2%	6.4%	-29.8%
27400	Student Transportation	Purchase of School Buses	\$85,654	\$74,517	\$314,573	\$3,795	-95.6%	-94.9%	-98.8%
27500	Student Transportation	Insurance on Buses	\$16,760	\$9,758	\$15,366	\$15,733	-6.1%	61.2%	2.4%
27900	Student Transportation	Other Student Transportation Services	\$0	\$0	\$146	\$50	NA	NA	-65.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$0	\$0	\$3,222	\$3,931	NA	NA	22.0%
31400	Food Services Operations	Food Purchases	\$187,600	\$255,173	\$232,331	\$222,344	18.5%	-12.9%	-4.3%
31900	Food Services Operations	Other Food Services	\$10,280	\$24,052	\$12,484	\$10,629	3.4%	-55.8%	-14.9%
<b>Overhead and Operational Total</b>			<b>\$1,627,231</b>	<b>\$2,104,638</b>	<b>\$2,564,317</b>	<b>\$2,341,814</b>	<b>43.9%</b>	<b>11.3%</b>	<b>-8.7%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$8,573	\$3,280	\$4,613	\$5,135	-40.1%	56.5%	11.3%
33400	Category not Specified	Athletic Coaches	\$85,742	\$132,187	\$192,394	\$201,229	134.7%	52.2%	4.6%
33910	Other Community Services	High School Band Uniforms	\$6,317	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$1,532	\$7,386	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$12,657	\$10,447	\$10,697	\$12,673	0.1%	21.3%	18.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$52,440	\$311,871	\$154,852	\$202,346	285.9%	-35.1%	30.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$14,717	\$0	NA	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$9,927	\$295,493	\$174,342	\$146,902	1379.8%	-50.3%	-15.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$194,464	\$35,986	\$15,861	\$3,255	-98.3%	-91.0%	-79.5%
51100	Principal on Debt	Bonds	\$48,333	\$60,000	\$89,329	\$85,000	75.9%	41.7%	-4.8%
52100	Interest on Debt	Bonds	\$108,539	\$84,029	\$55,576	\$60,808	-44.0%	-27.6%	9.4%
52200	Interest on Debt	Temporary Loans	\$13,332	\$29,874	\$4,419	\$5,149	-61.4%	-82.8%	16.5%
53100	Lease Rental	Buildings-Principal	\$209,125	\$235,710	\$561,000	\$577,800	176.3%	145.1%	3.0%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$10,875	\$10,578	\$9,998	\$9,080	-16.5%	-14.2%	-9.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$265,523	\$274,103	\$314,025	\$281,860	6.2%	2.8%	-10.2%
60700	Category not Specified	Scholarships	\$4,493	\$14,374	\$14,868	\$15,683	249.0%	9.1%	5.5%
<b>Non Operational Total</b>			<b>\$1,031,874</b>	<b>\$1,505,318</b>	<b>\$1,616,692</b>	<b>\$1,606,918</b>	<b>55.7%</b>	<b>6.7%</b>	<b>-0.6%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$21,733	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$2,685	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$16,658	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$491	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$275,093	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$39,200	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$53,253	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,976	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$5,935	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$982	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$853	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$226	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$327,721	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$51,437	\$0	\$0	\$0	NA	NA	NA

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26494 - O&O NA Group Insurance - 2007 Account Code	\$108,152	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$8,827	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$7,433	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$1,241	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,071	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$201	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$44,691	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$3,214	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,801	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$827	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$981,699</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>